

IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 5534 OF 2013

M/S. RISHI STEELS PVT. LTD.
VERSUS
THE ASSISTANT COMMISSIONER, CENTRAL EXCISE AND CUSTOMS AND OTHERS

...
Advocate for Petitioner : Mr. Prabhakar K. Joshi
Advocate for Respondent Nos. 1 to 4: Mrs. Kalpalata Patil Bharaswadkar.
Advocate for respondent No.5 : Mr. Alok Sharma.

**CORAM : S.V. GANGAPURWALA
& K.K. SONAWANE, JJ.
DATE : 7TH JUNE , 2016.**

PER COURT:

1] Amongst other arguments, Mr. Joshi, learned counsel for the petitioner submits that the petitioner has also filed a Cross objection in the appeal filed by the respondent Department. the said cross objection be directed to be considered on its own merits.

2] Mrs. Bharaswadkar Patil, learned counsel for respondents submits that when an assessee is required to file an appeal against the order, the assessee has to comply with the condition of pre-deposit.

3] The Tribunal, in para.3 of its order has observed that the present petitioner has also filed cross objection to the appeal filed by the Revenue. In that regard, the Tribunal shall consider the cross objection filed by the present petitioner, on its own merits. The respondent Department is entitled to raise all defences available to the said cross objection. With these observations, the writ petition stands disposed of. No costs.

**[K.K. SONWANE]
JUDGE**

**[S.V. GANGAPURWALA]
JUDGE.**

grt/-